G R S App F IX 4]

Previous References

1947 - 48

(Nil)

File No 59-47

Serial Nos 43, 44

Later References

Min Dept No 458/50-57

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Two

Part B for April 48

SUBJECT

Definition of the term Tobacco

ml 59-47 (43 44) 5530
L

Letter no Mlc 2089/47-48 Dt 16-3-48 from the Dy Commr, Hassan Dt, requesting that the definition of the term tobacco may be clarified so as to include green stalks or leaves etc, for purposes of the levy of cess in the Konanur minor mkt—

Ref a 75-35-37

1) In a circular letter no L 7552-59 ml 75-35 36 Dt 4-4-1936 ~~was~~ issued to the Dy Comrs of Dts it was stated that the term "Tobacco" should be construed to include stalks, leaves, dust or Powder But no mention is made about the green stalks or leaves of tobacco

2) The Dy Commr, Hassan Dt states that the Konanur minor mkt cl is losing a sum of Rs 2000/- every year on this account It is estimated that 30 maunds of green tobacco leaves would weigh 1 maund after it is dried up.

3) If agreed, the Drs of other Dts will also be consulted so that the levy may be uniform throughout

submitted for orders

30/3

4) As in the circular of 4-4-36 referred to in Note 1 supra the terms "Stalks and

leaves" are not qualified ~~[illegible]~~ to mean only "dry" stalks and leaves, it would appear to be correct to interpret the term to mean any stalks or leaves including green ones. If the dealers have any objections to pay duty on the green leaves on the score that, after being dried the quantity will get finally reduced in weight ~~[illegible]~~ the remedy is open to them to import only dry leaves and stalks and to save themselves from loss

Ex-20 3 48

5) Is the word "Tobacco" defined in the Act for the levy of Excise duty by the Govt on that article? If obtainable of the Act from the S R Branch of the General Records

for 21 3 48

6) A copy of the Act No XXVI of 1943 as amended by Acts XXX of 1944 & IV of 1946 relating to the levy of Excise duty on Tobacco is put up

7) The definition of the word Tobacco as given in Section 2(a) of the above Act is as follows

"Tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not and includes the leaf, stalks and stem of the tobacco plant, but does not include

5530
L

any part of a tobacco plant while still attached to the earth"

8/ Submitted with reference to para 5 supra

UUS 2/4 Pr 2.4.48 9) The definition of the word "Tobacco" as given in the Tobacco (Excise Duty) Act 1943 may be accepted and the Assistant Director informed that the view expressed by him as at A in p. 4 is correct. Copy of this letter may be sent to the Dcs for information and necessary action.

9939/12/4

2/4/48

I agree with the above view Action will be taken as proposed above.

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 2121
Date

Minister
L. S. G.

8/4/48

I agree
12/4/48

8

Submitted with a draft letter for appl 14/4 Pr

UUS 15/4 16/4

Issue Pr 19 April

MC 5947. SS30/L

1(64) To The Dy Commr. Hassan Dt
No L/6294 Dy 26-4-48
Issues instructions in the matter
To The Dcs of other Dts
No L/6295-302 Dy 26-4-48
Forwards a copy of the above. BS/5

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT,

No 'l C 2029/47-48 DATED, HASSAN THE 10TH APRIL 1948

ML59-47-43

5530 10/AP 1948

To

The Secretary to Government,
Revenue Department,
Bangalore

17/3

GOVERNMENT OF MYSORE

BRANCH

Re the definition of the word tobacco

I have the honour to state that octroi can be levied on tobacco at Rs 4/- per maund of 960 tolas as prescribed in schedule I to the rules for taxation in Minor Municipalities In letter No L 7552-59/ 1 75-35-36 dated 4-4-1936 of the Development Secretary to Government addressed to this office it is stated that the term tobacco should be construed to include stalks, leaves, dust or powder It is not clear whether the term tobacco includes green stalks and leaves also and whether it is liable for payment of octroi in that form The Municipal President of Honavar has brought to notice that several persons have purchased the tobacco in green form and brought it into the town for sale after it is dried up It is stated that they are refusing to pay octroi on the ground that it is not specifically stated in the rules that tobacco stalks and leaves in green form are liable to tax and that this has caused loss of income to the Municipality to the extent of about Rs 2,000/- etc It is further stated that excise duty is paid by them for dealing in tobacco and that 30 maunds of green leaves would weigh 1 maund after they are dried up It is not possible for the Municipality to watch when each contractor would sell the tabacco after it is dried up and this gives room for evading payment of octroi I think in whatever form (whether green or dry) it is brought into the Municipal limits for consumption, the entire quantity of tobacco is liable for octroi duty as per weighment at the time of importation

In the above circumstances the definition of the term tobacco may kindly be clarified so as to include green stalks or leaves etc

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

Absent from HQ on leave

Appendix F G—11

No 4

SUBJECT

Diary No of letter replied to 5'5'30

General and Revenue Secretariat

( )

the *19*

Date of issue 26-4-48

Signed by MV RV

List of enclosures

Copied by

Examined by

to copies Section ML

File No 59-47

Serial No 44

No L 16294

To

The Dy Commr, Hassan Dt,

Sir,

With reference to your letter No Mkt C 2089/47-48, Dt 16.3.48, requesting that the definition of the term "Tobacco" may be clarified so as to include green stalks or leaves etc, for purposes of levy of cess on the Koranus minor mfgr, I am directed to state that in the circular letter No L 7552-59 ML 75-35-36 Dt 4-4-1936 issued to the Dy Commrs of Dts it was held that the term ~~Hard~~ "Tobacco" should

WD 06865—GPB—8 000—9-8-47

be Construed to include stalks,
leaves, dust or powder, and is not restricted to green only dry leaves
word Tobacco as defined in Section
2 (a) of the Act XXVI of 1943 as amended
by Acts XXX of 1944 & IV of 1946 relating
to the levy of Excise duty on Tobacco
means any form of tobacco, whether
cured or uncured and whether manufactured
or not and includes the leaf, stalks
and stem of the tobacco plant but does
not include any part of a tobacco plant
while still attached to the earth
In these circumstances I am
to state that Govt agree with your view
that the tobacco in whatever form (whether
green or dry) when it is brought into the
Mc limits for Consumption, ~~the entire~~
~~quantity~~ is liable ~~for~~ to pay octroi duty on the entire quantity
as per weighment at the time of
import ation & that the Koraput Municipality
may be informed accordingly
Memo No 16295-302 dt 26.4.48 from Finance etc
Copy of the above is forwarded with compliments
to the Secs of other Dts for information
By order
for Rev Secy to Govt

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 16294/mh. 59-47-44 *Dated Bangalore* 26 4 48

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,
Revenue Department

To

The Deputy Commissioner,
Hassan District, Hassan.

Sir,

With reference to your letter No. M1.C.2067/47-48 dated 16th March 1948 requesting that the definition of the term "Tobacco" may be clarified so as to include green stalks or leaves etc., for purposes of levy of Octroi in the Konanur Minor Municipality, I am directed to state that in the Circular Letter No.L. 7552-59/M1.75-35-3o dated 4th April 1936 issued to the Deputy Commissioners of Districts, it was held that the term "Tobacco" should be construed to include stalks, leaves, dust or powder and is not restricted to mean only dry leaves. Further the word Tobacco as defined in Section 2(a) of the Act XXVI of 1943 as amended by Acts XXX of 1944 and IV of 1946 relating to the levy of excise duty on Tobacco means any form of tobacco, whether cured or uncured and whether manufactured or not and includes the leaf, stalks and stem of the tobacco plant but does not include any part of the tobacco plant while still attached to the earth.

In these circumstances I am to state that Government agree with your view that the tobacco in whatever form (whether green or dry) when it is brought into the Municipal limits for consumption, is liable to pay octroi duty for the entire quantity as per weighment at the time of importation and that the Konanur

Minor....

Minor Municipal Council may be informed accordingly.

I have the honour to be,
Sir,
Your most obedient servant,
Sd) Syed Abdul Aleem.

Secretary to Government,
Revenue Department.

Memo No. L 16295-302 26-4-48

Copy of the above is forwarded with compliments to the Deputy Commissioners of Districts, [illegible], for information.

By Order,

24/4/48

(Draft) for Secretary to Government,
Revenue Department.